

Table 5
DISTRIBUTIONS OF LOCAL TAXES ON RENTAL CARS
AND DISTRIBUTIONS OF LOCAL SALES/USE TAX
TO OTHER JURISDICTIONS

Taxes for Public Facility/Stadium Districts and Regional Transit Authority

Jurisdiction (Receipts used for)	2002	2003	Percent Change
1. Spokane County Public Facilities District (sports and entertainment arena)			
RCW 82.14.048			
Local sales/use tax	\$6,014,477.10	\$6,173,248.69	2.6%
State administrative fee	60,570.58	62,154.92	2.6%
2. Sales and Use Tax for Regional Centers¹			
RCW 82.14.390			
Benton County (regional center)	N/A ²	92,053.96	N/A
Capital Area (recreation complex/convention center)	N/A ²	532,501.53	N/A
Clark County (regional center)	N/A ²	397,818.78	N/A
Cowlitz County (conference/special events center)	214,970.98	417,995.73	94.4%
Edmonds (regional center)	160,925.11	166,764.46	3.6%
Everett (regional center)	725,830.89	721,649.71	-0.6%
Grays Harbor County			
(convention/conference/special events center)	47,408.10	242,279.94	411.1%
Kennewick (regional center)	396,751.01	415,841.47	4.8%
Kitsap County (regional center)	903,646.62	952,233.18	5.4%
Pasco (regional center)	N/A ²	175,860.34	N/A
Prosser			
(convention/conference/special events center)	4,297.18	24,113.90	461.2%
Richland			
(convention/conference/special events center)	38,888.88	229,303.87	489.6%
Skagit County (performing arts/conference center)	619,963.00	669,404.79	8.0%
Snohomish County (regional center)	1,293,063.22	1,333,635.05	3.1%
South Snohomish (Lynnwood convention center)	564,309.52	598,813.11	6.1%
Spokane County (convention center)	1,461,446.94	2,041,168.14	39.7%
Tacoma Regional (convention center)	1,678,157.60	1,815,207.70	8.2%
Vancouver (special events center)	714,756.59	756,854.89	5.9%
Walla Walla County (special events center)	N/A ²	16,960.61	N/A
Whatcom County (regional center)	139,676.67	846,044.94	505.7%
Yakima Regional (regional center)	531,120.15	559,204.70	5.3%
3. King County Public Facilities District (professional baseball stadium)			
RCW 82.14.0485 and RCW 82.14.360			
Local sales/use tax ¹	6,364,652.93	6,423,002.63	0.9%
Local food/beverage tax ³	15,172,504.35	15,583,728.98	2.7%
State administrative fee	153,257.63	157,411.41	2.7%
King County rental car tax	4,831,449.09	4,793,456.91	-0.8%
State administrative fee	48,802.55	48,418.77	-0.8%
4. King County Public Stadium Authority (professional football stadium)			
RCW 82.14.0494			
Local sales/use tax ¹	5,979,920.81	6,051,888.23	1.2%

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5. Regional Transit Authority (high capacity, rapid transit system)			
RCW 81.104.170 and RCW 81.104.160			
Local sales/use tax ⁴	200,692,600.24	207,273,522.90	3.3%
RTA rental car tax ^{1,4}	2,168,920.98	2,100,594.05	-3.2%
6. Pierce County Parks, Zoo and Aquarium			
RCW 82.14.400			
Local sales/use tax ⁵	9,196,088.71	9,894,317.17	7.6%
CTED portion ⁶	92,881.84	99,942.60	7.6%
7. County Rental Car Taxes (sports facilities or youth/amateur sports) ⁷			
RCW 82.14.049			
Franklin County	69,994.74	69,462.77	-0.8%
King County	2,415,723.62	2,396,728.42	-0.8%
Pierce County	145,406.59	150,815.20	3.7%
Spokane County	301,596.58	299,830.24	-0.6%
State administrative fee	29,623.39	29,496.69	-0.4%

Notes:

1. Tax is credited against state sales/use tax, so the burden is shifted to the state general fund.
2. 2003 first year of distribution.
3. Tax applies only to sales of food and beverages, alcoholic and otherwise, for consumption on-premises by restaurants, bars and taverns throughout King County.
4. Tax generally applies within the metropolitan areas of King, Pierce and Snohomish counties.
5. Tax applies within Pierce County.
6. In lieu of administration fee; see Notes on Local Tax Distributions.
7. These taxes apply countywide.